

Form <b>F-66 (IA-2)</b> (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF WEBSTER CITY, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16204000800000</div> <div>City Administrator</div> <div>400 Second St</div> <div>Webster City, Iowa 50595-0217</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,312,463		3,312,463	3,324,841
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,312,463		3,312,463	3,324,841
Delinquent property taxes		0		0	
TIF revenues		236,917		236,917	227,159
Other city taxes		752,458	0	752,458	741,462
Licenses and permits		87,847	0	87,847	108,837
Use of money and property		231,813	140,728	372,541	370,086
Intergovernmental		1,495,495	0	1,495,495	1,322,699
Charges for fees and service		472,953	14,636,112	15,109,065	17,652,739
Special assessments		1,095	0	1,095	1,500
Miscellaneous		277,358	707,149	984,507	357,610
Other financing sources		1,496,515	65,176	1,561,691	7,516,070
Total revenues and other sources		8,364,914	15,549,165	23,914,079	31,623,003
Expenditures and Other Financing Uses					
Public safety		2,013,665	0	2,013,665	2,158,292
Public works		1,846,273	0	1,846,273	2,056,337
Health and social services		27,500	0	27,500	64,760
Culture and recreation		1,006,628	0	1,006,628	1,060,918
Community and economic development		323,048	0	323,048	355,463
General government		212,608	0	212,608	327,514
Debt service		772,360	0	772,360	845,782
Capital projects		755,357	0	755,357	833,213
Total governmental activities expenditures		6,957,439	0	6,957,439	7,702,279
Business type activities		0	19,788,491	19,788,491	18,787,908
Total ALL expenditures		6,957,439	19,788,491	26,745,930	26,490,187
Other financing uses, including transfers out		821,434	740,257	1,561,691	4,760,900
Total ALL expenditures/And other financing uses		7,778,873	20,528,748	28,307,621	31,251,087
Excess revenues and other sources over (Under) Expenditures/And other financing uses		586,041	-4,979,583	-4,393,542	371,916
Beginning fund balance July 1, 2012		5,860,843	24,853,001	30,713,844	30,713,844
Ending fund balance June 30, 2013		6,446,884	19,873,418	26,320,302	31,085,760
Note - These balances do not include \$ 340,695 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 15,496 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 2,445,000	Other long-term debt		\$ 2,035,662
Revenue debt		\$ 20,120,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 16,481,901
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-27-13		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Dodie Wolfgram, Finance Director			515	832-9141	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WEBSTER CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,765,943	902,386		644,134			3,312,463			3,312,463	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,765,943	902,386		644,134	0	0	3,312,463		T01	3,312,463	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,765,943	902,386		644,134	0	0	3,312,463			3,312,463	6
7	TIF revenues			236,917				236,917		T01	236,917	7
	Other city taxes											
8	Utility tax replacement excise taxes	18,544						18,544		T15	18,544	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	92,549						92,549		T19	92,549	13
14	Other local option taxes					641,365		641,365		T09	641,365	14
15	TOTAL OTHER CITY TAXES	111,093	0	0	0	641,365	0	752,458	0		752,458	15
16	Section B - LICENSES AND PERMITS	87,847						87,847		T29	87,847	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	23,800	3,604					27,404	140,728	U20	168,132	18
19	Rents and royalties	147,151	57,258					204,409		U40	204,409	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	170,951	60,862	0	0	0	0	231,813	140,728		372,541	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	538	618,250					618,788		B89	618,788	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	538	618,250	0	0	0	0	618,788	0		618,788	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		772,831					772,831		C46	772,831	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	15,616	8,454					24,070		C89	24,070	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	15,616	781,285	0	0	0	0	796,901	0		796,901	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	29,806						29,806		D89	29,806	65
66	Fire/EMT service							0		D89	0	66
67	Airport contribution		50,000					50,000		D89	50,000	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	29,806	50,000	0	0	0	0	79,806	0		79,806	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	45,960	1,449,535	0	0	0	0	1,495,495	0		1,495,495	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	1,906,871	A91	1,906,871	73
74	Sewer							0	1,778,153	A8Ø	1,778,153	74
75	Electric							0	10,951,088	A92	10,951,088	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	265,543						265,543		A81	265,543	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	7,737						7,737		A89	7,737	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	58,392						58,392		A03	58,392	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	135,497						135,497		A61	135,497	100
101	Animal control charges	2,783						2,783		A89	2,783	101
102	Other charges - <i>Specify</i>							0			0	102
103	Zoning	3,001						3,001			3,001	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	472,953	0	0	0	0	0	472,953	14,636,112		15,109,065	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				1,095			1,095		U01	1,095	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	6,967	4,342					11,309		U99	11,309	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	21,111						21,111	787	U11	21,898	110
111	Fines	7,004						7,004		U30	7,004	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	miscellaneous	24,862	23,962			18,519		67,343	706,362		773,705	114
115	Reimbursements	13,671			121,915			135,586			135,586	115
116	Loan Payments		35,005					35,005			35,005	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	73,615	63,309	0	121,915	18,519	0	277,358	707,149		984,507	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WEBSTER CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,728,362	2,476,092	236,917	767,144	659,884	0	6,868,399	15,483,989		22,352,388	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	799,411	627			634,128		1,434,166			1,434,166	127
128	<i>Internal TIF loans and transfers in</i>		24,295	529		37,525		62,349	65,176		127,525	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	799,411	24,922	529	0	671,653	0	1,496,515	65,176		1,561,691	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	3,527,773	2,501,014	237,446	767,144	1,331,537	0	8,364,914	15,549,165		23,914,079	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	2,701,349	2,765,903	199,358	249,609	-55,376		5,860,843	24,853,001		30,713,844	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	6,229,122	5,266,917	436,804	1,016,753	1,276,161	0	14,225,757	40,402,166		54,627,923	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,070,643	317,090					1,387,733		E62	1,387,733	2
3	Purchase of land and equipment	64,944						64,944		G62	64,944	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	281,443	173,988					455,431		E24	455,431	13
14	Purchase of land and equipment	13,955						13,955		G24	13,955	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	62,118	22,706					84,824		E66	84,824	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,250						6,250		E32	6,250	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		528					528		E89	528	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,499,353	514,312	0	0	0	0	2,013,665			2,013,665	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	75,165	419,871					495,036		E44	495,036	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	116,285						116,285		E44	116,285	48
49	Traffic control safety — Current operation	42,756	6,876					49,632		E44	49,632	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		126,840					126,840		E44	126,840	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	22,824	9,882					32,706		E81	32,706	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	50,000	681,632					731,632		E01	731,632	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	250,678						250,678		E81	250,678	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	10,674	32,790					43,464		E89	43,464	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	568,382	1,277,891	0	0	0	0	1,846,273			1,846,273	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	27,500						27,500		E32	27,500	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	27,500	0	0	0	0	0	27,500			27,500	103
104												104
105												105
106												106
107												107
108												108
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117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	41,425	966					42,391		E61	42,391	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	126,535	33,941					160,476		E61	160,476	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	19,979	4,674					24,653		E61	24,653	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	166,558	36,636					203,194		E03	203,194	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	203,785	42,014					245,799		E61	245,799	135
136	Other culture and recreation	298,979	31,136					330,115		E61	330,115	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	857,261	149,367	0	0	0	0	1,006,628			1,006,628	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	102,431	17,018	115,496				234,945		E89	234,945	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	63,458	15,885					79,343		E29	79,343	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		8,760					8,760		E89	8,760	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	165,889	41,663	115,496	0	0	0	323,048			323,048	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	51,392	13,214					64,606		E29	64,606	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	37,831	8,086					45,917		E23	45,917	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	38,512	3,474					41,986		E25	41,986	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	49,633	7,330					56,963		E31	56,963	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	3,136						3,136		E89	3,136	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	180,504	32,104	0	0	0	0	212,608			212,608	176
177	<b>Section G — DEBT SERVICE</b>				772,360			772,360			772,360	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	772,360	0	0	772,360			772,360	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	street projects					755,357		755,357			755,357	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	755,357	0	755,357			755,357	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	755,357	0	755,357			755,357	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,298,889	2,015,337	115,496	772,360	755,357	0	6,957,439			6,957,439	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEBSTER CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,534,608	E91	1,534,608	198
199	Purchase of land and equipment									G91	0	199
200	Construction								2,430,344	F91	2,430,344	200
201	Sewer and sewage disposal — Current operation								1,376,717	E80	1,376,717	201
202	Purchase of land and equipment								27,570	G80	27,570	202
203	Construction									F80	0	203
204	Electric — Current operation								10,282,187	E92	10,282,187	204
205	Purchase of land and equipment									G92	0	205
206	Construction								4,137,065	F92	4,137,065	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WEBSTER CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								19,788,491		19,788,491	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,298,889	2,015,337	115,496	772,360	755,357	0	6,957,439	19,788,491		26,745,930	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	628	59,153			634,128		693,909	740,257		1,434,166	255
256	Internal TIF loans/repayments and transfers out			127,525				127,525			127,525	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	628	59,153	127,525	0	634,128	0	821,434	740,257		1,561,691	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,299,517	2,074,490	243,021	772,360	1,389,485	0	7,778,873	20,528,748		28,307,621	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		3,192,427	193,783	244,393			3,630,603			3,630,603	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	2,929,605				-133,324		2,796,281			2,796,281	267
268	<b>Total Governmental</b>	2,929,605	3,192,427	193,783	244,393	-133,324	0	6,426,884			6,426,884	268
269	<b>Proprietary</b>								19,873,418		19,873,418	269
270	<b>Total ending fund balance June 30, 2013</b>	2,929,605	3,192,427	193,783	244,393	-113,324	0	6,446,884	19,873,418		26,320,302	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	6,229,122	5,266,917	436,804	1,016,753	1,276,161	0	14,225,757	40,402,166		54,627,923	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEBSTER CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	3,564,996	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,395,000	29U \$	39U \$ 195,000	49U \$ 135,000	49U \$	49U \$ 3,065,000	49U \$	I91 \$ 80,585
2. Sewer utility	19U 2,549,000	29U	39U 409,000	49U	49U	49U 2,140,000	49U	I89 85,840
3. Electric utility	19U 14,915,000	29U	39U	49U	49U	49U 14,915,000		I92 708,774
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO	19U 2,890,000	29U	39U 580,000	49U 2,310,000	49U	49U	49U	I89 68,445
Parks & Rec	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U 2,075,073	29U	39U 39,411	49U	49U	49U	49U 2,035,662	I89 82,504
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	25,824,073	0	1,223,411	2,445,000	0	20,120,000	2,035,662	1,026,148

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	329,638,023	x .05 = \$	16,481,901

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	244,393	\$		26,432,100	26,676,493

REMARKS

V98